

# AUDIT REPORT INDEX

(Categorized by type of service)

Community Services	
Community Development	Public Fiduciary
Housing	Rabies / Animal Control
Human Services	Recreation Services
Library District	Stadium District
Planning and Development	

## Office of the Public Fiduciary (07/23/97)

Performed a limited-scope financial, performance, and compliance review. Highlights include a need for stronger controls over cash receipts and individual ward bank accounts, improving the information system backup process, and documenting a data processing recovery plan.

## Rabies and Animal Control Department (06/04/97)

Conducted a limited-scope department review. Highlights include a need for effective controls to safeguard cash, computer equipment, and resources.

## Community Development Department (05/15/97)

Reviewed a Design Consultant Contract for compliance. Highlights include a need for documented contract monitoring and verifying that the contractor submits progress reports as required by the contract.

## Black Canyon Trap & Skest Audit (05/19/95)

Performed a financial and compliance review of the Concession Licensing Agreement with Black Canyon Trap & Skest.

## Private Industry Council Information (04/21/95)

Compiled information relative to the function and activities of the Private Industry Council.

## Minority Business Office Audit (09/16/94)

Reviewed the office and evaluated compliance, performance, and the status of internal controls.

## Parks and Recreation Audit (01/05/94)

Identified uncollected and unbilled amounts of \$595,000 and the potential to collect an additional \$97,000 annually in entrance fees and utility payments.

## Information System Software Implementation (11/10/93)

Identified concerns and risks for Housing Department's software implementation.

## Review of License Renewal/Deposit Process at Rabies and Animal Control (07/01/93)

Made recommendations to improve the cash flow process.

## Social Services Audit (04/07/93)

Identified weaknesses in grant advance and reimbursement request processes as well as unbudgeted

expenses which cost the general fund \$367,000.

Review of the Library District (07/14/92)

Reviewed cash receipts, disbursements (overpaid \$39,519 in taxes), and reciprocal borrowing program.

Public Fiduciary Entrance/Exit Audit (12/16/91)

Internal control structure was reviewed. Recommendation to deposit tax refund checks in a timely manner results in increased interest credits.

Housing Authority & Center for Development and Housing Management, Inc. (04/15/91)

Identified material weaknesses involving millions of dollars. Presented recommendations to correct errors and strengthen weaknesses.

General Government	
Board of Supervisors	Government Relations
Clerk of the Board	Internal Audit
County Administrative Officer	Public Information Office
County Counsel	

Division of County Counsel (3/28/97)

Conducted a budget review to determine if the collections and allocations were appropriate.

Risk Assessment (08/09/96)

Performed a county-wide risk assessment.

County Auto License, Motor Vehicle Division Merger(01/26/96)

Performed a financial review.

Maricopa County Bottled Water Usage (01/19/95)

Reviewed county's compliance with the county bottled water policy.

Audit of Quarterly Financial Reports (07/06/93)

Identified errors and inconsistencies in the information received by the Board. Made recommendations for improved reporting.

Education
Library District ( \$ See Community Services)
Superintendent of Schools

## Information Systems Audit of The Superintendent of Schools (05/11/95)

Reviewed the payroll system's general controls and compliance to selected Arizona Revised Statutes.

Financial Areas	
Assessor ( \$ See Records)	Materials Management
Finance Office	Office of Management and Budget
Internal Audit	Risk Management ( \$ See County Government )
Treasurer	

## Microcomputer Purchases (12/05/97)

Countywide review for contract compliance. Highlights include identifying \$132,000 in overpayments to vendors and determining that neither the departments nor the contract vendors are consistently following the monitoring procedures specified in the contract.

## Department of Finance (07/16/97)

Performed a limited-scope performance review. Highlights include confirming that the monthly financial variance report is accurate and complete and that several important operation procedures are obsolete, incomplete, or informal.

## Office Supplies Contract (04/07/97)

Reviewed contract compliance. Highlights include the vendor has properly billed in accordance with the contract and the vendor generated report data should be requested and used.

## Janitorial Supplies &amp; Related Materials Contract (03/13/97)

Countywide review for contract compliance. Highlights include \$342 in overpayments made and that user departments are not adequately monitoring the contractor's performance and compliance with contract requirements.

## Travel Management Services Contract (03/04/97)

Countywide review for contract compliance. Highlights include \$7,765 the vendor owes because of shared commissions and departments are not monitoring airfare billings to ensure they receive the lowest applicable rates.

## Office of Management and Budget--Forecasting (02/27/97)

Reviewed economic forecasting methodology.

## Office of Management and Budget (02/19/97)

Performed a limited-scope Department Review including the County's General Government Account. Highlights include a need for full controls to be adopted for departments exceeding their budgets and the Strategic Planning Process needs development at the department level.

## Employee Travel Expenses (12/23/96)

Verify long-distance travel for compliance with policy.

Temporary Personnel Services Contract(10/30/96)  
Countywide review for compliance with contract.

Department of Finance (08/01/96)  
Reviewed Accounts Payable function.

Grants Receivable Follow-up (01/25/95)  
Identified unreimbursed county grant funded expenditures.

Treasury Investment Portfolio Audit (01/18/95)  
Reviewed the investment portfolio and evaluated the risk.

LGFS Certifications--Finance (12/14/94)  
Assisted the Finance Department in identifying and documenting errors with the Local Government Financial System.

Risk Management Fund--Interest Earnings (02/28/94)  
Reviewed the use of interest earnings and financial transactions of fund.

Credit Cards Procurement (01/05/94)  
Reviewed proposed credit card procurement program and performed a control evaluation.

Accounts Payable Documentation (10/08/93)  
Improved County Attorney's A/P documentation.

Requisition Review (06/22/93)  
Made recommendations to streamline the current requisition process. Eliminated an unnecessary procedure.

Review of the South Mountain Auto License Office (03/24/93)  
Recommended that controls over receipts be enhanced and that cash flow be improved.

Transition Audit Procedures--Treasurer's Office (02/19/93)  
Assisted in audit procedures performed during an elected official change.

Review of Billings of Larry J. Richmond P. C. (08/19/92)  
Identified and reported duplicate payments (\$5,500) and excessive hours billed (40).

Finance Fixed Asset Control--Oral Report (02/18/92)  
Reviewed and commented on procedural changes related to fixed asset requisitions and mileage payments.

County Bank Account Audit (11/21/91)  
Recommendations were made to increase the County's investment income and interest credits.

Health Services	
Correctional Health	Medical Assistance Programs
Environmental Services	Medical Examiner
Health Care Mandates	Public Health
Health System	

#### Public Health Services (09/19/97)

Conducted a limited-scope department review. Highlights include a need for stronger controls over cash, medical records, and grant reimbursement procedures.

#### Health System (06/06/97)

Performed a high-level risk assessment. Highlights include confirming an internal audit function is critical to the health system and 5,000 audit hours are needed for adequate risk coverage.

#### Office of the Medical Examiner (10/03/96)

Reviewed the Fee Schedule.

#### Department of Environmental Services (07/17/96)

Performed a financial, performance and compliance review.

#### Public Health (06/05/96)

Performed a contract review of Dr. Valdez.

#### Medical Examiner's Office Audit (05/12/95)

Reviewed Medical Examiner billings for services.

#### Environmental Services Audit Report (03/16/95)

Reviewed compliance with the Maricopa County Procurement Code.

#### Maricopa Faculty Association--3rd Amendment (10/14/94)

Reviewed and reported on specific areas of the amendment of concern to the Board.

#### Agreed-Upon Procedures for the Psychiatric Annex (06/06/94)

Performed agreed-upon procedures and issued a report to assist the Board in evaluating Annex expenses and revenues.

#### Review of SLIAG Issues (03/14/94)

Determination of fund balances and financial transactions. Identified area of potential savings.

#### Under-Billing to AHCCCS (07/13/93)

Determined the extent of under-billing.

#### Health Plan Disaster Recovery Plan (06/21/93)

Addressed the department's concerns and provided recommendations. Avoided a \$56,000 procurement cost.

**MFA Contract (01/25/93)**

Provided input to County Attorney's Office regarding contract provisions governing the County's audit and compliance rights.

**Audit of Maricopa Community Medicine Assoc. Contract (06/11/92)**

Identified more than \$50,000 in excess payments; \$3,000 recoverable. Made recommendations to improve monitoring.

**Audit of County Contract with Ohmeda Company (01/27/92)**

Identified over \$50,000 in improper payments; \$16,000 were recoverable. Made recommendations to enhance controls.

**Health Services/Ambulatory Care Prenatal Care Review (05/20/91)**

Analyzed impact of the Prenatal Care program on PCC full-pay patient revenues.

**Accounts Receivable Days--Health Services (04/25/91)**

Researched and reported on receivables; made recommendations to monitor receivables as a performance measure.

**Review of Public Health Revenues/Cash Receipts (04/03/91)**

Evaluated Rabies/Animal Control (\$141,800 in interest revenue would be generated by timely processing), Environmental Services, and Epidemiology and Vital Statistics.

**Review of Hospital Inventory (01/04/91)**

Reviewed inventories in Materials Management, Maintenance, Food Services, Laboratory, Laundry, Pharmacy, Central Sterile, and Radiology. Unrecorded inventory amounted to \$992,136.

Information Technology	
Chief Information Officer	Infrastructure Technology Center
Administrative Technology	Star Call Center
Electronic Business Center	Telecommunications

**Year 2000 (04/18/97)**

Countywide review of Year 2000 readiness. Highlights include the estimated \$10 million cost to bring systems into compliance is at or below projected costs and formal Year 2000 plans still needs to be developed in many departments.

**Telecommunications Department Audit (03/31/97)**

Performed a financial, performance and compliance review. Highlights include a need for internal controls over revenues received from licensed cable television operators and governmental agencies and the verification that internal service charges are reasonable, except for long distance charges.

## Telecommunications Bid Award (04/04/96)

Respond to questions regarding the bid.

## Information Systems Audit of The Superintendent of Schools (05/11/95)

Reviewed the payroll system's general controls and compliance to selected Arizona Revised Statutes.

## Clerk of the Superior Court Information System Audit (01/19/95)

Identified unauthorized software, file use and other system security risks.

## Cable Communications Audit (4/19/94)

Evaluated internal controls and determined compliance with applicable regulations.

## Information System Software Implementation (11/10/93)

Identified concerns and risks for Housing Department's software implementation.

## Evaluation of Computer Backup Procedures (09/16/93)

Made recommendations to improve computer backup procedures.

## Unauthorized Access (09/03/93)

Explained the extent of the access and made recommendations to avoid such incidents in the future.

## Compilation of the IBM-IBAX Project Cost (09/03/93)

Furnished the Board with information regarding the County's investment in the IBAX project.

Detailed the use of funds and compliance with the governing contract.

## AFISC--EDP Security (02/26/92)

Compiled information from various audit agencies to assist in decision making.

## SEJD Security Complex (09/11/91)

Reported on misuse of a County telephone.

Justice System	
Adult Probation	Juvenile Court
Clerk of the Superior Court	Juvenile Probation
County Attorney	Legal Defender
Court Appointed Counsel	Superior Court Administration
Justice Court Administration	Superior Trial Courts
Justice Courts	

## Adult Probation Department (01/30/98)

Conducted a limited-scope financial, performance, and compliance review. Highlights include: Performance meets or exceeds that reported by nine other large governmental probation agencies in five important areas; records show the operating budget is funded 65% by grants due to aggressive research and pursuit; fixed assets are not adequately tracked; 34 out-of-service telephone extensions were identified which costs the department \$8,800 annually; payments authorized for contracted treatment services exceeded the contract amount by \$1,007 since August 1997; and contractor's monthly billings for compliance with contract terms were not adequately reviewed.

**Justice Courts & Court Administration (12/08/97)**

Conducted a limited-scope financial, performance, compliance, and systems review. Highlights include eighteen exceptions to the Minimum Accounting Standards mandated by the State of Arizona Supreme Court were noted in 12 of the 21 Courts (57%) during 1996-1997, standardized procedures for remittance could yield in excess of \$11,000 of interest income, and weak internal controls exist over systems backup, change control, security, dial-in access, and disaster recovery.

**Sex Offender Treatment Contract (03/27/07)**

Reviewed contract compliance. Highlights include verifying if contractors met insurance requirements and if the department adequately monitored the contractor's performance.

**Adult Probation (10/01/96)**

Reviewed Urinalysis Testing Services Contract.

**Juvenile Probation Department (05/10/96)**

Performed a financial review.

**Clerk of the Superior Court Information System Audit (01/19/95)**

Identified unauthorized software, file use and other system security risks.

**Glendale Justice Court Bond Account (4/21/94)**

Reviewed the bond account and made recommendations to balance the account.

**Indigent Defense Representation Cost Per Case Credit (12/06/93)**

Calculated the average cost per case for Public Defender's Office and the Alternative Indigent Representation Program.

**Accounts Payable Documentation (10/08/93)**

Improved County Attorney's A/P documentation.

**Review of Adult Probation (08/12/93)**

Reviewed cash receipts, expenses, grants, and fixed assets.

**West Mesa Justice Court Building Lease (08/05/93)**

Responded to citizen's questions regarding alleged improprieties of the lease arrangements.

**Audit of Justice Court Services (06/16/93)**

Reviewed charges to grant and bond funds and identified a one-time general fund savings of \$203,145 with recurring savings of \$33,700 annually.

**Clerk of the Court Deferred Fees (03/30/93)**

Investigated potential cost savings.

**Review of the Fines Management Program (11/27/92)**

Resolved discrepancies in receivable balances and made recommendations to enhance controls.

**Review of South Phoenix Justice Court (07/28/92)**

Enhanced controls, reconciled accounts, and identified potential cost savings of more than \$20,000 annually.



## Justice Court Bank Accounts (02/12/92)

Recommendations were made to increase the County's investment income and interest credits.

## Maricopa County Constables (01/29/92)

Reviewed operations and made various recommendations to strengthen controls and improve accountability.

## Review of the Clerk of the Superior Court Cash Receipts (11/08/91)

\$80,000 in misappropriated deposits were identified and over \$58,000 of these funds were recoverable.

## County Attorney's "Do Drugs. Do Time." Program (06/18/91)

Reviewed the handling of program receipts. Recommendations include increased general fund revenues of \$500,000 plus a recurring amount of \$200,000 annually.

## Review of Juvenile Court Services, Adoptions Billings Procedures (04/25/91)

Internal control system was reviewed. Recommendations to improve efficiency were made.

## West Mesa Justice Court (04/09/91)

Reviewed controls over financial activity and recommended enhancements to existing controls.

Law Enforcement	
Constables	Sheriff

## Sheriff's Office (09/09/97)

Performed a limited-scope financial, performance, and compliance review. Highlights include unrecovered law enforcement contract costs of \$445,000, vendor discounts of \$143,000 not taken, and unexpected costs of \$69,000 for new inmate uniform purchases.

## Prisoner Billing Accounts Receivable (04/12/93)

Made recommendations that could reduce the cost of housing prisoners and improve the accounts receivable cash flow.

## Inmate Canteen Funds Audit (11/20/90)

Increased general fund revenues by \$60,000 plus a recurring amount of \$50,000 annually.

Personnel	
Human Resources	Organizational Planning & Training

## Review of the County's Employee Benefits Trust Fund(03/26/96)

Performed a diagnostic review.

## Payroll/Human Resources Management System Audit(11/21/95)

Performed a financial review of payroll operations and a general controls review of the County's

payroll system.

Attribute Sampling (12/27/93)

Suggested parameters for tests to validate HRMS data.

Management Payroll Review (10/09/92)

Researched issues with regard to payroll practices, and reported results.

Public Works	
Emergency Management	Planning and Development
Equipment Services ( \$ See Community Services)	
Facilities Management	Solid Waste
Flood Control District	Transportation

Locks & Supplies Contract (03/06/97)

Reviewed contract compliance. Highlights include the contract was improperly used to purchase \$490,921 of electronic security systems and \$49,000 to \$191,500 could have been saved if the security system procurement went through a competitive bid process.

MCDOT (09/26/96)

Reviewed Roadway Crack Sealing Services Contract.

MCDOT (09/24/96)

Reviewed Concrete Placement Services Contract.

Johnson Controls Contract Audit - Facilities Management(03/28/96)

Reviewed billing invoices for services.

Indian Springs Road - Construction Contract(03/05/96)

Performed a limited scope review of recent construction.

Facilities Management Division Audit(01/12/96)

Performed a financial, performance and compliance review.

MCDOT Audit - Special Project (07/24/95)

Analyzed allegations regarding off-system road work.

Equipment Services Privatization Review (09/20/93)

Provided the Board with a cost analysis of the County's fleet services' cost and compared the results to those of comparable vendors.

Review of the Solid Waste Department (04/02/92)

Reviewed cash receipts/billings, expenses, and fixed assets.

Public Records	
Assessor	Research and Reporting
Elections	Treasurer ( \$ See Financial Areas)
Recorder	

Assessor Report Compilation (02/24/93)

Summarized all reviews performed during the last eleven years.

Unsecured Personal Property Payments (12/23/91)

Verified unsecured personal property payments resulting from audit assessments and analyzed Assessor's payment summary.